IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO. 16947 OF 2003

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the Civil Judge?

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MESSRS SAIFALI STEEL LTD. & ANR. - Petitioner(s)
Versus
THE UNION OF INDIA & ORS. - Respondent(s)

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Appearance :
MR. PARESH M. DAVE for Petitioner(s) : 1 - 2.
MR. PURVISH MALKAN for MR. JITENDRA MALKAN for Respondent(s): 1 - 3.

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG
and
HONOURABLE MR.JUSTICE M.R. SHAH

Date : 04/07/2006

ORAL JUDGMENT
(Per : HONOURABLE MR.JUSTICE R.S.GARG)

By this petition under Article-226 of the Constitution of India, the petitioners seek to challenge

constitutional validity of Sections 112 and 113 of the Finance Act, 2000 and Section-158 of the Finance Act, 2003 on the ground that the same are *ultra vires* Sections 67 and 68 of the Finance Act, 1994 and Articles 14, 19(1)(g) and 265 of the Constitution of India.

It is to be seen that in the matter of ***Gujarat Ambuja Cements Limited vs. Union of India (2005 [182] E.L.T. 33)***, the Supreme Court has rejected such challenge. In view of the said judgement of the Supreme Court, nothing survives to be decided. The petition is dismissed. Rule is discharged. Interim relief, if any, granted earlier shall stand vacated. However, liberty is given to the petitioners to pursue their case before the concerned authorities *qua* the notices issued on the basis of Sections 112 and 113 of the Finance Act, 2000 and Section-158 of the Finance Act, 2003. No costs.

[***R.S.Garg, J.***]

[***M. R. Shah, J.***]

*kamlesh**